

MAHARASHTRA AUTHORITY FOR ADVANCE RULING
GST Bhavan, Room No.107, 1st floor, B-Wing, Old Building, Mazgaon, Mumbai –
400010.

(Constituted under Section 96 of the Maharashtra Goods and Services Tax Act, 2017)

BEFORE THE BENCH OF

(1) Ms. P. Vinitha Sekhar, Addl. Commissioner of Central Tax, (Member)

(2) Mr. T. R. Ramnani, Joint Commissioner of State Tax, (Member)

GSTIN Number, if any/ User-id		URD
Legal Name of Applicant		M/s. AMOGH RAMESH BHATAWADEKAR
Registered Address/Address provided while obtaining user id		KALPATARU HILLS, POKHARAN ROAD NO-3. MANPADA, OPP TIKUJINI WADI, THANE 400607
Details of application		GST-ARA, Application No. 06 Dated 18.04.2019
Concerned officer		Division-I, Commissionerate Bhiwandi
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Service Provision
B	Description (in brief)	The Applicant, Mr. AMOGH RAMESH BHATAWADEKAR is a supplier in digital goods i.e. online games. He is located at Thane and has not obtained GSTIN under the impression that whatever services they are rendering is export of e-goods. It is a proprietary concern.
Issue/s on which advance ruling required		(i) classification of goods or services or both (v) determination of the liability to pay tax on any goods or services or both (vi) whether applicant is required to be registered under the Act
Questions on which advance ruling is required		As reproduced in para 01 of the Proceedings below.

PROCEEDINGS

(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

The present application has been filed under Section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as "the CGST Act and MGST Act" respectively] by M/s. AMOGH RAMESH BHATAWADEKAR, the applicant, seeking an advance ruling in respect of the following questions.

1) Whether "e-goods", as commercially known in the market, are "goods" as defined in the GST Acts or are they services as per GST Act?

2) If they are goods, what is the HSN classification and if services, what is the service classification and rate of GST on its sale/ supply within state?

3) Whether they are exempted from GST?

4) If Not exempted, what is the rate of GST on supply?

5) In what circumstances will IGST, under reverse charge, be applicable or whether it is applicable in the situation of procurement from foreign supplier and supply from out of India as discussed above?

6) If the customer is from India and paying the consideration in dollar, whether it will be allowed as exports or if not allowed as exports then whether GST is leviable? What is rate of SGST & CGST or IGST? Under which HSN Code or SAC?

7) If customer pays for the e goods in Indian rupees and goods delivered through CLOUD located outside India whether SGST & CGST or IGST leviable on such transactions?

8) In case where customer / buyer is from out of India and payment is done in dollar, according to us it is export of goods / services and therefore neither SGST & CGST is leviable? Please clarify the same.

9) In case buyer is from India, the goods/ services are stored in CLOUD which are the servers outside India, therefore even though payment is received in rupees, it is again export of services being services are received from distantly installed servers . Hence No CGST and or SGST is leviable?

10) Whether IGST is applicable under section 5(3) & 5(4) of the IGST Act, according to us it is not because it is not imported into India and the services are stored on CLOUD and therefore it cannot be said to be imports and thus not liable for RCM ?

11) If suppose RCM is applicable then its rate? May please be clarified.

At the outset, we would like to make it clear that the provisions of both the CGST Act and the MGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the MGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, the expression 'GST Act' would mean CGST Act and MGST Act.

2. FACTS AND CONTENTION – AS PER THE APPLICANT

- 2.1 The applicant, Amogh Bhatavdekar, located in Thane is a proprietor supplying digital goods, in the subject case 'online gaming' and has not obtained GSTIN because he is of the opinion that the services rendered by him is export of e-goods (Digital Goods).
- 2.2 Applicant has submitted that, in electronic commerce, digital goods are described as goods, which are stored, delivered and used in electronic format and shipped electronically to the consumer through email or downloaded from the Internet.
- 2.3 Applicant has reproduced the definition of 'Digital Goods' from Wikipedia and submitted that, Digital goods are products and services that are completely delivered using information technology i.e. they don't involve an exchange of physical things.
- 2.4 Applicant's website address is MMOPLAYSTORE.COM. Applicant contacts the suppliers of digital products requesting a list of digital products that are available with them. Digital Goods are then sent to the applicant by Email or Instant message service and payout is issued. These received digital goods are assessed and stored on Cloud Servers for dispatching to customers of the applicant. Customers visit the Website of the applicant online and make payments to the applicant, after which Digital Goods are then delivered by cloud server to customer by Email. Applicant has submitted that their Suppliers are located abroad and include NewGameway from China, PayproGlobal and MmoBay LLC from the USA. Suppliers are contacted by Email or Instant Message service. The Payments are received from customers using PayPal.
- 2.5 The purchase of these digital goods are made online by the applicant's customers. Once, payment is received, the merchant provides the customer with a digital item as an e-mail attachment or may provide a secure link where the item can be downloaded.
- 2.6 No invoice is raised for delivering digital said goods, which have limited life of say, a few days or weeks. Payments are done by applicant's customers on line. It is not a software sale and does not require license. There is no work involved at the site of the client.
- 2.7 Applicant has stated that: a) Digital goods/e-goods are not necessarily goods as commonly understood & as defined in the GST Acts but they can at best be called as "services." (b) They are supply of services done through internet or mails. There is no

delivery of e-goods as such. (c) The said e-goods, are stored on CLOUD which are located outside India, & are purchased from vendors outside India who send it to the CLOUD as identified by the buyer / vendor/ the applicant. (d) The e-goods are not received by the seller in India but are stored on CLOUD hence it cannot be said to be imports in India, hence out of purview of reverse charge mechanism under the IGST Act. (e) The buyers are usually from abroad, who pay in dollars directly through PAYPAL, therefore it is supply outside India taking it outside purview of IGST levy. It is export of services i.e. it is out and out services not liable to either IGST or CGST & SGST It is covered by the clarificatory Circular No.78/52/2018 -GST New Delhi dated 31/12/2018.

- 2.8 Their services are covered under HSN Chapter Nos. SAC 99841 to 99846 and not liable to GST or IGST, being stored on/ received on CLOUD servers which are usually located abroad and delivery/supply of the e-goods to customers is done from the CLOUD server itself. It is therefore fully outside India and not liable to GST, being export of services.

03. CONTENTION – AS PER THE JURISDICTIONAL OFFICER:

The jurisdictional office has not made submissions.

04. HEARING

- 4.1 Preliminary hearing in the matter was held on 05.11.2019. Sh. D.V. Retharekar, Advocate, appeared on behalf of the applicant and requested for admission of their application. Jurisdictional Officer was absent.
- 4.2 Application was admitted and called for final hearing on 26.11.2019. Sh. D.V. Retharekar, Advocate and Authorized Representative, appeared along with applicant, made oral and written submissions. Jurisdictional Officer was not present.
- 4.3 Further online hearing was given to the applicant on 10.11.2020 and 01.12.2020. On both occasions the applicant requested for adjournment.

05. OBSERVATIONS AND FINDINGS:

- 5.1 We have gone through the facts of the case, documents on record and oral and written submissions made by both, the applicant as well as the jurisdictional officer.




5.2 Applicant is a supplier in digital goods and has submitted that, in electronic commerce, digital goods/e-goods are used to describe any goods that are stored, delivered & used in its electronic format. These goods are shipped electronically through email or are downloaded from the Internet.

5.3 In the subject case the e-goods, referred to by the applicant are 'online gaming', as stated by him during the course of Final Hearing. Section 2(17) of the IGST Act, 2017, defines 'online information and database access or retrieval services' (OIDAR) as "*services whose delivery is mediated by information technology over the internet or an electronic network and the nature of which renders their supply essentially automated involving minimal human intervention and impossible to ensure in the absence of information technology and includes electronic services such as, -(vii) online gaming.*"

This definition will answer the first question posed by the applicant i.e. e-goods (in this case online gaming) will be considered as services under the GST Laws.

5.4 The next three questions are regarding classification of the above said services, and the rate of GST on such, if the same are not exempted.

5.4.1 The Code wise List of services finds mention in Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017. In the subject case we find that the applicant is supplying 'online content services'. The relevant Sr. Nos 379 to 384 are reproduced as under:-



Sr. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
379	Group 99843		On-line Content Services
380		998431	On-line text based information such as online books, newspapers, periodicals, directories and the like
381		998432	On-line Audio Content
382		998433	On-line Video Content
383		998434	Software Downloads
384		998439	Other On-line Contents Not Elsewhere specified

From the submissions made by the applicant, we find that the subject services i.e. online gaming falls under SAC 998439. All services covered under the Heading 9984 attract a GST rate of 18%.

5.5 The next question is, under what circumstances would IGST, under reverse charge, be applicable or whether it is applicable in the situation of procurement from foreign supplier & supply from out of India as in the subject case?

5.5.1 The first part of the query asks for circumstances, under which IGST would be applicable on reverse charge basis. In other words, the applicant is not asking as to whether GST is applicable under reverse charge. What is being asked is the circumstances under which reverse charge would be applicable. The circumstances under which reverse charge is applicable finds mention in the IGST Act, 2017. The provisions of Section 97 (2) of the CGST Act, do not envisage raising of such question in an Advance Ruling Application as can be seen from the provisions which are reproduced under:

Section 97:

- (1) an applicant desirous of obtaining an advance ruling under this Chapter may make an application in such form and manner and accompanied by such fee as may be prescribed, stating the question on which the advance ruling is sought.*
- (2) The question on which the advance ruling is sought under this Act, shall be in respect of,—*
 - (a) classification of any goods or services or both;*
 - (b) applicability of a notification issued under the provisions of this Act;*
 - (c) determination of time and value of supply of goods or services or both;*
 - (d) admissibility of input tax credit of tax paid or deemed to have been paid;*
 - (e) determination of the liability to pay tax on any goods or services or both;*
 - (f) whether applicant is required to be registered;*
 - (g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.*

Hence, this part of the question cannot be answered, being out of the provisions of Section 97 (2) of the CGST Act, 2017.

5.5.2 We now take up the second part of the query i.e. whether GST under reverse charge is applicable in the situation of procurement from foreign supplier & supply from out of India as in the subject case.

5.5.3 A perusal of the submissions made by the applicant reveals that Digital Goods are purchased by applicant from the suppliers based abroad. Such digital goods, in this case online gaming, are then sent to the applicant by Email or Instant message service. Thus we find that there is a supply of OIDAR services to the applicant from suppliers based abroad. The nature of OIDAR services are such that it can be provided online from a remote location outside the taxable territory. A similar service provided by an Indian Service Provider, from within the taxable territory, to recipients in India would



be taxable. In cases where the supplier of such service is located outside India and the recipient is a business entity (registered person) located in India, the reverse charge mechanism would get triggered and the recipient in India who is a registered entity under GST will be liable to pay GST under reverse charge and undertake necessary compliances. If the supplier is located outside India and the recipient in India is an individual consumer not registered under GST Laws, in such cases also the place of supply would be India and the transaction is amenable to levy of GST. In such case the individual should obtain registration and pay GST under reverse charge.

5.6 The applicant's further question is, if their customer is from India and paying consideration in dollars, whether it will be allowed as exports or if not, whether GST is leviable? What is rate of SGST & CGST or IGST? Under which HSN Code or SAC?

5.6.1 We find that in case applicant's customer is from India i.e. taxable territory. Hence, GST would be liable on such transactions. In the case of supply of taxable service the word 'consideration' is the key. As per Section 2 ((31) of the CGST Act, 2017, Consideration, includes any payment to be made, whether in money or otherwise, The definition of the term 'consideration' speaks in terms of payment to be made in money. The applicant, an Indian citizen is supplying services to Indian citizens in India. In such cases transaction can only be in Indian Rupees and not in dollars. Further, the applicant has not submitted any permissions/documents issued by the appropriate authority in India, permitting him to transact in dollars. The classification and rate of GST is already mentioned in para 5.4.1 above.

5.7 Question No. 7 raised by the applicant is – “If customer pays for the e-goods in Indian rupees and goods delivered through CLOUD located outside India whether SGST & CGST or IGST leviable on such transactions?”

5.7.1 The applicant has not mentioned whether the said customer is located in India or abroad but since the applicant has mentioned that the payment is in Indian Rupees we assume that the customer is in India which is a taxable territory and since the applicant is also located in India, GST is leviable on such supply of services.

5.8 The applicant vide question nos. 8 has asked for a clarification as to whether their services are export of services, in case when customer / buyer is from out of India and payment is received in dollars, and therefore neither SGST & CGST is leviable.

5.8.1 To decide this question, “place of supply” is required to be discussed. This authority in earlier instances has not been inclined to discuss issues pertaining to “place of



supply”, relying on the decisions made by the Appellate Authority of Advance Ruling (AAAR), Maharashtra State in the case of M/s. NES Global Specialist Engineering Services Pvt. Ltd. vide its Order No. MAH/ AAAR/55-R/03/2019-20 dated 02.08.2019, M/s Micro Instrument (Mrs.Vishakha Prashant Bhawe), vide appeal order no. MAH/AAAR/SS-RJ/26/2018-19 dated 22.03.2019, M/s Sabre Travel Network India Pvt. Ltd., vide appeal Order No. MAH/AAAR/SS-RJ/30/2018-19 dated 10.04.2019, M/s Asahi Kasei Pvt. Ltd., vide appeal Order No. MAH/AAAR/SS-RJ/01/2019-20 dated 19.06.2019, and in the case of M/s Segoma Imaging Technologies India Pvt Ltd, vide appeal order no. MAH/AAAR/SS-RJ/28/2018-19 dated 03.04.2019.

5.8.2 However, in the case of Sutherland Mortgage Services INC Vs Principal Commissioner, the Hon’ble Kerala High Court has observed that even though the issue relating to determination of place of supply is not expressly enumerated in any of the clauses as per clauses (a) to (g) of Section 97(2) of the CGST Act, the said issue relating to determination of place of supply, would come within the ambit of the larger issue of ‘determination of liability to pay tax on any goods or services or both’ as envisaged in clause (e) of Section 97(2) of the CGST Act.

5.8.3 The said decision in the case of Sutherland Mortgage Services INC has been cited and referred to by the Appellate Authority for Advance Ruling, Maharashtra in the case of appeal filed by M/s Portescap India Private Limited against the order passed by the Advance Ruling Authority, Maharashtra vide Ruling No. GST-ARA-93/2019-20/B-31 dated 12.03.2020. The said Appellate Authority observed as under:

“Thus, it is evident from the aforesaid High Court Judgement that the clause (e) of Section 97 (2) of the CGST Act, 2017 has got a very wide connotation and would cover all sorts of transactions, where the Advance Ruling on the questions related to the determination of the liability to pay tax including the liability under RCM (Reverse Charge Mechanism) can be sought by the Applicant in terms of the provisions related to the Advance Ruling as provided under Chapter XVII of the CGST Act, 2017.”

5.8.4 It is seen from 5.8.2 and 5.8.3 above that both, the Hon’ble Kerala High Court and the Hon’ble Maharashtra Appellate Authority for Advance Ruling, are of the view that the clause (e) of Section 97 (2) of the CGST Act, 2017 has got a very wide connotation and would cover all sorts of transactions, where the Advance Ruling on



the questions related to the determination of the liability to pay tax can be sought by the Applicant.

5.8.5 Hence, in view of the decision of the Hon'ble Kerala High Court and the Hon'ble Maharashtra Appellate Authority for Advance Ruling we now discuss the "place of supply" as under:

5.8.6 The term export of service has been defined under Section 2(6) of the Integrated Goods and Services Tax Act, 2017 (IGST Act) as under:-

"export of services" means the supply of any service when,--

(i) the supplier of service is located in India;

(ii) the recipient of service is located outside India;

(iii) the place of supply of service is outside India;

(iv) the payment for such service has been received by the supplier of service in convertible foreign exchange 1[or in Indian rupees wherever permitted by the Reserve Bank of India]; and

(v) the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with Explanation 1 in section 8;"

5.8.7 The subject transaction satisfies the conditions mentioned in clauses (i), (ii), (iv) and (v) of Section 2(6) of the Integrated Goods and Services Tax Act, 2017 (IGST Act).

However to be considered as Export of Services as per the GST Laws clause number (iii) with respect to Place of Supply of Services should be outside India. Whether the subject transaction is taxable or otherwise can be decided only by discussing the place of supply. Hence we take up the issue of place of supply in the subject case.

5.8.8 We therefore refer to the provisions of Section 13 of the IGST Act, 2017 which will be applicable to determine the place of supply since, in this case, the applicant supplying the services is in India and the client/sponsor to whom the services are supplied is situated outside India. Sec 13(2) of IGST Act, 2017 is reproduced below -

"13(2) The place of supply of services except the services specified in sub-sections (3) to (13) shall be the location of the recipient of services: Provided that where the location of the recipient of services is not available in the ordinary course of business, the place of supply shall be the location of the supplier of services."

Sub -sections (3) to (12) of Sec 13 of IGST Act, 2017 is reproduced as under.



Section	Extract	Applicability ?
13(3)	(3) The place of supply of the following services shall be the location where the services are actually performed, namely: (a) services supplied in respect of goods; (b) services supplied to an individual,	Applicant does not provide such services
13(4)	(4) The place of supply of services supplied directly in relation to an immovable property,	Applicant does not provide such services
13(5)	(5) The place of supply of services supplied by way of admission to, or organisation of a cultural,	Applicant does not provide such services
13(6)	(6) Where any services referred to in sub-section (3) or sub-section (4) or sub-section (5)	Applicant does not provide such services listed in sub-section (3), (4),(5) explained above.
13(7)	(7) Where the services referred to in sub-section (3) or sub-section (4) or sub-section (5) are supplied in more than one State	Applicant does not provide such services listed in sub-section (3), (4),(5) explained above.
13(8)	8) The place of supply of the following services shall be the location of the supplier of services, namely: --- (a) services supplied by a banking company,....., (b) intermediary services; (c) services consisting of hiring of means of transport,	Applicant does not provide such services.
13(9)	(9) The place of supply of services of transportation	Applicant does not provide such services
13(10)	(10) The place of supply in respect of passenger transportation	Applicant does not provide such services
13(11)	(11) The place of supply of services provided on board a conveyance	Applicant does not provide such services
13(12)	(12) The place of supply of online information and database access or retrieval services shall be the location of the recipient of services. Explanation.—For the purposes of this sub-section, person receiving such services shall be deemed to be located in the taxable territory, if any two of the following non-contradictory conditions	Applicant is providing OIDAR services.



	<p>are satisfied, namely:—</p> <p>(a) the location of address presented by the recipient of services through internet is in the taxable territory;</p> <p>(b) the credit card or debit card or store value card or charge card or smart card or any other card by which the recipient of services settles payment has been issued in the taxable territory;</p> <p>(c) the billing address of the recipient of services is in the taxable territory;</p> <p>(d) the internet protocol address of the device used by the recipient of services is in the taxable territory;</p> <p>(e) the bank of the recipient of services in which the account used for payment is maintained is in the taxable territory;</p> <p>(f) the country code of the subscriber identity module card used by the recipient of services is of taxable territory;</p> <p>(g) the location of the fixed land line through which the service is received by the recipient is in the taxable territory.</p>	
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5.8.9 We have found that the applicant is supplying OIDAR services in the subject case and as per the provisions of Section 13 (12) of the IGST Act, in such cases, the place of supply of online information and database access or retrieval services shall be the location of the recipient of services, in this case the customer who is located abroad. However, the Explanation to Section 13 (12) of the IGST Act has enumerated seven non-contradictory conditions and as per the said section, a person receiving such services shall be deemed to be located in the taxable territory, if any two of the following non-contradictory conditions, as mentioned in the above table, are satisfied.



5.8.10 In the subject case, the applicant has not provided details mentioned in the aforesaid seven non-contradictory conditions and therefore we are not able to come to any conclusion with respect to place of supply i.e whether the recipient in the subject case is in non-taxable territory or is deemed to be located in taxable territory. Also, the applicant did not attend online hearings scheduled on 10.11.2020 and 01.12.2020 and requested for adjournment. The first request for adjournment in respect of online hearing dated 10.11.2020 was received from the applicant vide email dated 05.11.2020 and adjournment was granted. The second request for adjournment in

respect of online hearing dated 01.12.2020 was not granted as already sufficient opportunities had been given to the applicant for presenting his case on the said issue.

5.8.8.2 Hence, in view of details having not been submitted by the applicant, we are unable to answer this question.

5.9 The applicant vide question nos. 8 has asked for a clarification as to whether their services are export of services, in case buyer is from India, the goods/ services are stored in CLOUD which are the servers outside India therefore even though payment is received in rupees, being services are received from distantly installed servers.

5.9.1 In respect of this question, it is seen that the service is supplied by the applicant from taxable territory to recipients who are also located in taxable territory. The taxable event under GST Laws is 'supply' of goods or services or both and the supplier of such goods or services or both, is liable to pay GST. In this situation since both, the supplier and recipient of services are located in taxable territory, the subject services will not be considered as exported and the applicant will have to discharge his GST liability on the amounts received for supplying such services.

5.10 The last two questions raised by the applicant are "whether IGST is applicable under section 5(3) & 5(4) of the IGST Act and if yes, then its rate May please be clarified"

5.10.1 We have already held in para 5.5.3 above that, the applicant is required to obtain registration and pay GST under reverse charge mechanism. We reiterate that IGST is applicable under section 5(3) & 5(4) of the IGST Act at the rate mentioned in para 5.4.1 above i.e @18%.

06. In view of the extensive deliberations as held hereinabove, we pass an order as follows:



ORDER

(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

NO.GST-ARA- 06/2019-20/B- 58

Mumbai, dt. 15.12.2020

For reasons as discussed in the body of the order, the questions are answered thus –

Question. 1) Whether "e-goods" as commercially known in the market are "goods" as defined in the GST Acts or are they services as per GST Act?

Answer: - E-goods, in this case- 'Online Gaming' will be covered under services under the GST Act.

Question. 2) If they are goods what is the It's HSN classification and or if services what is SAC classification& rate of GST on its sale/ supply within state?

Answer: - In view of observations made above the SAC will be 998439.

Question. 3) Whether they are exempted from GST?

Answer: - Answered in the negative.

Question.4) If Not exempted, what is the rate of GST on supply?

Answer: - GST rate will be 18%.

Question.5) In what circumstances IGST under reverse charge will be applicable or whether it is applicable in the situation of procurement from foreign supplier & supply from out of India as discussed above?

Answer: - In the situation of procurement from foreign supplier & supply from out of India the applicant has to discharge IGST liability under reverse charge mechanism.

Question.6) If the customer is from India and paying the consideration in dollar, whether it will be allowed as exports or if not allowed as exports then whether GST is leviable? What is rate of SGST & CGST or IGST? Under which HSN Code or SAC?

Answer: - Since both, the customer and the applicant are in India, GST would be liable @18% under SAC 998439.

Question.7) If customer pays for the e-goods in Indian rupees and goods delivered through CLOUD located outside India whether SGST & CGST or IGST leviable on such transactions?

Answer: - GST is leviable, in view of the discussions made above.

Question.8) In case where customer / buyer is from out of India and payment is done in dollar according to us it is export of goods / services and therefore neither SGST & CGST is leviable? Please clarify the same.

Answer: - Not answered in view of discussions made above.



Question.9) In case buyer is from India the goods/ services are stored in CLOUD which are the servers outside India therefore even though payment is received in rupees ,it is again export of services being services are received from distantly installed servers. Hence No CGST and or SGST is leviable?

Answer: - Said services are not export of services and hence GST must be discharged by the applicant.

Question.10) Whether IGST is applicable under section 5(3) & 5(4) of the IGST Act, according to us it is not because it is not imported into India and the services are stored on CLOUD and therefore it cannot be said to be imports and thus not liable for RCM?

Answer: - IGST is applicable under section 5(3) & 5(4) of the IGST Act.

Question.11) If suppose RCM is applicable then its rate? May please be clarified.

Answer: Answered in the affirmative. IGST @ 18% will be applicable.



Ramnani
15-12-2020
T. R. RAMNANI
(MEMBER)

Vinitha
15/12/2020
P. VINITHA SEKHAR
(MEMBER)

Copy to:-

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Chief Commissioner of Central Tax, Churchgate, Mumbai
5. Joint Commissioner of State Tax, Mahavikas for Website.

Note :- An Appeal against this advance ruling order shall be made before The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15th floor, Air India building, Nariman Point, Mumbai – 400021.